

lector shall either proceed to collect the same by a levy and sale of personal property belonging to the owner of said lot, or shall report the fact," etc. And that line thirteen of said section be amended by striking out the words "on the premises," and inserting in lieu thereof the words "at the court house door in the city of Raleigh."

SEC. 2. That A. D. Royster, tax collector of the city of Raleigh, be authorized and empowered, under the direction of the board of aldermen of said city, to collect all taxes and arrears due the said city for the years one thousand eight hundred and seventy-five, one thousand eight hundred and seventy-six, and one thousand eight hundred and seventy-seven: *Provided*, that if any tax payer will make affidavit before a justice of the peace that he has paid said taxes he shall not be required to pay the same again: *Provided further*, that this act shall not apply to executors and administrators. Nor shall any property heretofore *bona fide* sold, nor the present owner thereof, be held liable for the payment of any arrears of taxes due thereon by the former owner or owners for the years one thousand eight hundred and seventy-five, one thousand eight hundred and seventy-six, or one thousand eight hundred and seventy-seven: *Provided*, said present owner shall make an affidavit before a justice of the peace that at the time of purchase he or she had no notice of such arrears of taxes.

Tax collector authorized to collect arrears of taxes.

Proviso.

Proviso.

SEC. 3. That all persons who are liable for a poll tax to the said city and shall wilfully fail to give themselves in, and all persons who own property and who wilfully fail to list it within the time allowed by law, before the tax collector, shall be deemed guilty of a misdemeanor to the same extent as for a failure to list state and county taxes, and on conviction thereof before the mayor of said city, or any justice of the peace of Raleigh township, shall be fined not more than twenty-five dollars or imprisoned not more than ten days; and it shall be the duty of the tax

Failure to list.

Misdemeanor.